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STATE OF DELAWARE  
**DEPARTMENT OF STATE**

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DIVISION OF PROFESSIONAL REGULATION

<b>PUBLIC MEETING MINUTES:</b>	<b>BOARD OF ACCOUNTANCY</b>
<b>DATA AND TIME:</b>	<b>Tuesday, September 18, 2013 at 9:00 a.m.</b>
<b>PLACE:</b>	861 Silver Lake Boulevard, Dover, Delaware <b>Conference Room B</b> , second floor of the Cannon Building
<b>MINUTES APPROVED:</b>	October 16, 2013

**MEMBERS PRESENT**

Judith Scarborough, Professional Member, President  
Jeffrey Premo, Professional Member, Secretary  
Kathryn Schultz, Professional Member  
Karen Smith, Professional Member  
Denise Stokes, Public Member  
Robert Paretta, Educational Member  
Gary Pippin, Public Member  
Robert Mosch, Professional Member  
Sharron Cirillo, Professional Member

**ABSENT**

None

**DIVISION STAFF/DEPUTY ATTORNEY GENERAL**

Kevin Maloney, Deputy Attorney General  
LaTonya Brown, Administrative Specialist II  
Christine Mast, Administrative Specialist III

**ALSO PRESENT**

Dana Rubenstein, Delaware Society of CPA

**CALL TO ORDER**

Ms. Scarborough called the meeting to order at 9:37 am.

**REVIEW OF MINUTES**

A motion was made by Mr. Mosch, seconded by Mr. Premo, to approve the minutes as amended of August 21, 2013. The motion carried unanimously.

**UNFINISHED BUSINESS**

Re-Review of Applications

A motion was made by Mr. Paretta, seconded by Ms. Cirillo to approve the Combined CPA Certificate and Permit application of Radha Kolathur Canthadai. The motion carried unanimously.

A motion was made by Ms. Schutlz, seconded by Ms. Stokes to approve the CPA Permit application of Oluwaseun Awuwoloye. The motion carried unanimously.

A motion was made by Ms. Schultz, seconded by Ms. Stokes to approve the CPA Permit application of Xialong Zhou. The motion carried unanimously.

#### Re-Review of Continuing Education Audits

A motion was made by Mr. Premo, seconded by Mr. Pippin to approve the review of Rachel Tan's continuing education and reinstate her license. The motion carried unanimously.

### **NEW BUSINESS**

#### Review of Combined CPA Certificate and Permit Applications

A motion was made by Ms. Cirillo, seconded by Mr. Pippin, to approve the applications of Johnese Evans, John Pennie, Hyejo Suk, Erin Charles, Samia Muhammad Hafeez, Keith Delaney, Jennifer Gaynair, Gaurav Mehta, Xu Han and Asma Khan. The motion carried unanimously.

#### Review of CPA Permit Applications

A motion was made by Mr. Mosch, seconded by Mr. Pippin to approve the applications of Wesley Fraser, Jane Cole, Makiko Tanaka and Mark Montgomery. The motion carried unanimously.

#### Review/Update of CPE Ethics Course

A motion was made by Mr. Paretta, seconded by Ms. Cirillo to approve the application from Beacon Hill Financial Educators. The motion carried unanimously.

A motion was made by Mr. Paretta, seconded by Ms. Cirillo to table the course provided by Prime Vest Group for not providing cases that are Delaware specific. The motion carried unanimously.

#### Ratification of CPA Certificate Applications

A motion was made by Ms. Cirillo, seconded by Mr. Pippin to ratify the CPA Certificate Application of Natsue Yoshio and Joung Hoan Woo. The motion carried unanimously.

#### Complaint Status

04-03-11	Referred to AG
04-03-13	Open
04-02-12	Open
04-03-12	Open
04-04-12	Referred to AG
04-02-13	Open
04-01-13	Open

04-12-12	Referred to AG
04-13-12	Open
04-14-12	Open
04-15-12	Open
04-04-13	Open
04-05-13	Open
04-06-13	Referred to AG
04-07-13	Open

### **Correspondence**

#### **Nak Woon Sung**

Ms. Brown presented the Board with an email from Nak Woon Sung. Nak Woon Sung questioned the Board with regards to Professional Ethics; he passed his CPA exam in 2000 and inquired if he can put AICPA in the signature of his emails. The Board referred him to 8.2.1 of the Rules and Regulations.

#### **Kevin Igo**

Ms. Brown presented the Board with an email from Kevin Igo requesting an interpretation of the new requirement (150 college semester hours) as it relates to the reinstatement of his Delaware Permit to Practice. The Board referred Mr. Igo to the License Law Section 124 Renewals and Rules and Regulations Section 4.1.4. The Board suggested that Mr. Igo contact the University to see if they will convert his CEU's into semester hours.

### **OTHER BUSINESS BEFORE THE BOARD**

#### **Update on ALD**

Ms. Brown informed the Board the test files have been supplied to NASBA and they have provided feedback on some updates they want made to the file. Ms. Greenly is working on these changes and she will submit the files back to NASBA once she has made the changes.

#### **Delaware Code**

Ms. Scarborough mentioned that she will provide the Board with several pieces of the draft legislation at the next Board meeting. She also advised that a potential fix is needed for the issue with reciprocity, for those applicants who can't get their experience verified because they were sole practitioners. She also suggested changing the work experience so it is different for your initial certificate versus a reciprocity permit. Also, the Board could come up with a process where a person moving into Delaware can submit some level of their work product to a licensed CPA, who could review it and verify that it is in order. Ms. Schultz and Mr. Mosch feel that if the applicant is in good standing from a substantially equivalent state that should be enough for reciprocity. Mr. Mosch suggested that the Board establish an inactive status for a certain period of time. Ms. Cirillo questioned whether the applicant is applying from another state by reciprocity, if he or she has to have their license for a certain amount of time (in that particular state) before they get licensed here in Delaware.

Ms. Cirillo suggested that the Board revise the Affidavit of Supervised Work Experience form so that the work dates are on the same page as the notary signature.

Ms. Cirillo also questioned Ms. Brown about amendments made to the agenda once it is posted. Ms. Brown informed her that the Division allows amendments and was told that the Board can not stop the amendment of the agenda. Mr. Maloney informed Ms. Cirillo that she needs to address this with the appropriate level of management within the Division. The Division does inform Ms. Brown on what needs to be done internally and if this is a concern then this should be addressed to Mr. Collins or Ms. Warren. The Board requested for Mr. Collins to attend the next meeting.

The Board also requested Ms. Brown's contact information so that each Board member can review their share of audits. The Board suggested that all audits be reviewed by the November meeting, with possible extension.

#### Update on December Meeting

The Board requested that Ms. Brown provide them with a date for a Board meeting in December. Ms. Brown presented the Board with December 18<sup>th</sup>, 2013 as a date that is available. The Board agreed.

#### **PUBLIC COMMENT**

None

#### **NEXT SCHEDULED MEETING**

The next meeting will be held October 16, 2013 at 9:00 am in Conference Room B, second floor of the Cannon Building, 861 Silver Lake Boulevard, Dover, Delaware.

#### **ADJOURNMENT**

A motion was made by Mr. Mosch, seconded Mr. Premo, to adjourn the meeting. The motion carried unanimously. The meeting adjourned at 11:10 am.

Respectfully submitted,

A handwritten signature in black ink that reads "LaTonya Brown". The signature is written in a cursive, flowing style.

LaTonya Brown  
Administrative Specialist II